

**MINUTES**  
**LANCASTER COUNTY BOARD OF EQUALIZATION**  
**TUESDAY, JUNE 1, 1999**  
**COUNTY COMMISSIONERS CHAMBERS**  
**FIRST FLOOR, COUNTY-CITY BUILDING**  
**1:30 P.M.**

Commissioners Present: Kathy Campbell, Chair  
Bernie Heier  
Larry Hudkins  
Linda Steinman  
Bob Workman

Others Present: Norm Agena, County Assessor  
Kerry Eagan, Chief Administrative Officer  
Bruce Medcalf, County Clerk  
Diane Staab, Deputy County Attorney  
Gwen Thorpe, Deputy County Clerk

- 1) **MINUTES:** Approval of the minutes of the Board of Equalization meeting held on Tuesday, May 25, 1999. (A copy of these minutes is on file in the Office of the Lancaster County Clerk.)

**MOTION:** Heier moved and Steinman seconded approval of the minutes of May 25, 1999. On call Campbell, Hudkins, Heier, Workman and Steinman voted aye. Motion carried.

- 2) **ADDITIONS AND DEDUCTIONS:**

Approval of 68 additions and deductions to the tax assessment rolls per Exhibit "A". (19991063) (19991067)

**MOTION:** Hudkins moved and Workman seconded approval. On call Heier, Campbell, Steinman, Hudkins and Workman voted aye. Motion carried.

- 3) **APPROVAL OF MOTOR VEHICLE TAX EXEMPTIONS:**

Catholic Center  
St. Thomas Aquinas Church  
Shepherd of the Hills Lutheran Church  
Villa Marie School

**MOTION:** Steinman moved and Heier seconded approval of motor vehicle tax exemptions for Catholic Center, St. Thomas Aquinas Church, Shepherd of the Hills Lutheran Church and Villa Marie School. On call Steinman, Workman, Heier, Campbell and Hudkins voted aye. Motion carried.

The Chair recessed the Board of Equalization meeting and it was reconvened it at 2:33 p.m.

4) **APPROVAL OF 1999 451 TAX EXEMPTIONS ON REAL AND PERSONAL PROPERTY PER EXHIBIT "B": (19991036)**

**MOTION:** Workman moved and Steinman seconded approval of the following 1999 451 tax exemptions on real and personal property: BryanLGH Medical Center (7 exemptions), Doane College-Lincoln Campus, Houses of Hope of Nebraska Inc, Nebraska Wesleyan University (2 exemptions) and Zion Church: Presbyterian Church in America (5 exemptions). On call Workman, Hudkins, Campbell, Steinman and Heier voted aye. Motion carried.

5) **APPROVAL OF 1999 451A TAX EXEMPTIONS ON REAL AND PERSONAL PROPERTY WITH LATE FILING PENALTY PER EXHIBIT "B": (19991036)**

Norm Agena, County Assessor, recommended denial and explained it is a fraternity located at Nebraska Wesleyan University and does not qualify under educational.

**MOTION:** Hudkins moved and Steinman seconded to accept the Assessor's recommendation and deny the tax exemption on personal property for Beta Alpha House Association. On call Workman, Campbell, Hudkins, Steinman and Heier voted aye. Motion carried.

**MOTION:** Steinman moved and Heier seconded approval of the following 1999 451A tax exemptions on real and personal property: Christ Temple Mission, College of Saint Mary, Hispanic Community Center (2 exemptions), Lutheran Student Center, Malone Community Center Housing Corporation (2 exemptions), North American Islamic Trust, Inc., Schools of Banking, Inc., Shepherd of the Hills Lutheran Church (3 exemptions) and Southeast Library System. On call Hudkins, Steinman, Workman, Heier and Campbell voted aye. Motion carried.

6) **APPROVAL OF 1999 451 TAX EXEMPTIONS ON REAL AND PERSONAL PROPERTY WITH LATE FILING PENALTY PER EXHIBIT "B": (19991036)**

***Nebraska Right to Life - Exemption Number 518***

Julie Schmit-Albin, Executive Director of Nebraska Right to Life, appeared and stated she has been in her current position for ten years and has never received a notice that there is a statute for non-profit organizations to file a personal property return.

Norm Agena, County Assessor, stated the personal property return must be filed every year and explained that a non-profit filing doesn't automatically assure an organization an exemption from personal property tax.

Hudkins asked if there is a way to better notify individuals of their responsibility.

Agena stated they have advertised in the newspaper, sent out reminder notices and telephoned individuals.

Hudkins suggested a presentation to the Society of Executive Directors.

Steinman suggested sending reminders to Certified Public Accountants (CPA's).

Steinman declared a conflict of interest on Lincoln/Lancaster Child Advocacy Center because she is a board member.

**MOTION:** Steinman moved and Hudkins seconded approval of the following 1999 451 tax exemptions for real and personal property with a late filing penalty: Lincoln Midget Football League, Inc., Nebraska Conference of the United Church of Christ, Nebraska Congress of Parents and Teachers, Nebraska Family Council, Nebraska Right to Life, Nebraska Soybean Association, Saint John Baptist Church and St. Matthews Episcopal Church.

Heier declared a possible conflict of interest on the Nebraska Soybean Association.

**ROLL CALL:** Steinman, Workman, Campbell, Hudkins and Heier voted aye.  
Motion carried.

**MOTION:** Hudkins moved and Heier seconded approval of the 1999 451 tax exemption on personal property with a late filing penalty for the Lincoln/Lancaster Child Advocacy Center. On call Hudkins, Workman, Heier and Campbell voted aye. Steinman abstained. Motion carried.

7) **1999 DISAPPROVED 451 TAX EXEMPTIONS ON REAL AND PERSONAL PROPERTY PER EXHIBIT "C":** (19991037)

**MOTION:** Workman moved and Steinman seconded approval of the following 1999 disapproved 451 tax exemptions on real and personal property: Faith Lutheran Church, Kansas-Nebraska Association of the Seventh-day Adventists (2 exemptions) and Wachiska Audubon Society. On call Heier, Workman, Hudkins, Campbell and Steinman voted aye. Motion carried.

8) **1999 DISAPPROVED 451A TAX EXEMPTIONS ON REAL PROPERTY PER EXHIBIT "C":** (19991037)

**MOTION:** Steinman moved and Workman seconded approval of the following disapproved 451A tax exemptions on real property: Goodwill Industries, Lincoln Habitat for Humanity and Nebraska Wesleyan University. On call Campbell, Steinman, Workman, Heier and Hudkins voted aye. Motion carried.

9) **APPROVAL OF 1999 PARTIAL 451A TAX EXEMPTIONS ON REAL AND PERSONAL PROPERTY PER EXHIBIT "D":** (19991038)

## ***Mid-America Seventh-day Adventists-Exemption Numbers 499A and 499B***

Charles Humble, attorney representing Mid-America Seventh-day Adventists, appeared and distributed a map of the property (Exhibit A). He explained the property is approximately 11.15 acres of which 5.03 acres are tax exempt. The remaining 6.12 acres are taxable. He stated that Mid-America Seventh-day Adventists didn't want to purchase the entire 11.15 acres, however, the seller insisted. Humble stated no City utilities serve the area; it has its own septic field and water well and is zoned Agriculture (AG).

Workman asked how the parcels became divided.

Elmer Houck, an officer with the Mid-America SDA, explained that the deed showed it was one parcel when they purchased the property.

In response to a question asked by Steinman, Houck stated there are no crops planted and the 6.12 acres is entirely lawn.

Norm Agena, County Assessor, asked if their entire field for their septic system is lying on approximately 3.5 acres.

Houck explained there are three leach fields located on the 3.5 acres which are each 150 feet wide and 50 feet apart.

In response to a question asked by Agena, Houck stated there is no row crop and indicated it was all seeded into fescue and is mowed.

Campbell asked how they intend to use the 6.12 acres.

Houck stated they have no plans for it.

Agena stated they would take another look at the property.

(End of discussion on Mid-America Seventh-day Adventists.)

Steinman declared a conflict of interest on the Lincoln Women's Club (Exemption 227a) because she is a trustee.

Campbell noted that the exemptions for Mid-America Union of Seventh-day Adventists (Exemptions 499a and 499b) should be removed and voted on separately.

**MOTION:** Steinman moved and Heier seconded to remove the following from the 1999 partial 451A tax exemptions for real and personal property and hold for further review: Mid-America Union of Seventh-day Adventists (Exemption Numbers 499a and 499b). On call Campbell, Heier, Steinman, Workman and Hudkins voted aye. Motion carried.

**MOTION:** Heier moved and Steinman seconded approval of the following 1999 partial 451A tax exemptions on real and personal property: Blessed Sacrament Church, Camp Creek Antique Machinery and Threshing Association, Catholic Bishop of Lincoln, inc., Christian Heritage Children's Home (2 exemptions), Christian Retirement Homes (2 exemptions), Community Blood Bank, Fellowship Church of God, Gateway Manor, Inc. (2 exemptions), Good News Broadcasting Association, Grace Evangelical Lutheran Church, Havelock Assembly of God Church, Home Service for Independent Living, IBEW, Local Union #265 Building Corporation, Lakeview Rest Home, Inc., Lincoln Area Health Ed Center, Lincoln Christian School Association, Lincoln Elks Lodge #80 (2 exemptions), Lincoln Interfaith Council, Lincoln Lodge #175-Order of Moose, Lincoln Monthly Meeting Society of Friends, Marian Sisters of the Diocese, MLH Mill Towne, Inc., Mount Olive Evangelical Lutheran Church, Nebraska Conference of the United Methodist Church, Nebraska District of the Lutheran Church Missouri Synod, Nebraska Lutheran Campus Ministry Commission, Nebraska Academy of Sciences, Inc., New Covenant Baptist Church, North Star Lodge #227, Northeast Community Church, Phantom II Post #9875 VFW, Planned Parenthood of Lincoln, Southwest Alliance Church, Tabitha Home, Union College, United Brotherhood of Carpenters & Joiners #1055, United Presbyterian Welfare Foundation, Inc., University Park Congregation of Jehovah's Witnesses and University Place Art Center. On call Heier, Workman, Steinman, Campbell and Hudkins voted aye. Motion carried.

**MOTION:** Workman moved and Heier seconded approval of the 1999 451A partial exemption on real property for Lincoln Women's Club. On call Hudkins, Campbell, Heier and Workman voted aye. Steinman abstained. Motion carried.

10) **ADJOURNMENT:**

By direction of the Chair, the Board of Equalization meeting was adjourned.

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Bruce Medcalf  
County Clerk

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**MOTION:** Workman moved and Heier seconded approval of the minutes of May 25, 1999. On call Campbell, Hudkins, Heier, Workman and Steinman voted aye. Motion carried.

- 2) **CLAIMS: Approval of all claims processed through Tuesday, June 1, 1999.**

**MOTION:** Heier moved and Steinman seconded approval. On call Heier, Campbell, Steinman, Hudkins and Workman voted aye. Motion carried.

- 3) **SPECIAL PRESENTATIONS:**

**A. An exceptional circumstance award for Delores Lee, an employee in the Election Commissioner's Office, in the amount of \$1,828. (1999967)**

Patty Hansen, Election Commissioner, stated the award is equivalent to a one step increase.

**MOTION:** Steinman moved and Hudkins seconded approval of an exceptional circumstance award for Delores Lee, in the amount of \$1,828. On call Steinman, Workman, Heier, Campbell and Hudkins voted aye. Motion carried.

**B. The County-City Volunteer of the Month Award was presented to Fern Filbert for her services. (1999662)**

**C. A resolution supporting recognition of Saturday, June 12, 1999 as "Trails Day".**

By direction of the Chair, this item was deferred for one week to Tuesday, June 8, 1999.

4) **PUBLIC HEARINGS:**

**An application for a Class E (Beer Off Sale Only) liquor license from Jacox Reinsch Inc. dba/Emerald Mini Mart, located at 8401 West "O" Street in Lancaster County, Nebraska. (1999990) (19991062) (1999996)**

The Chair opened the public hearing and asked if anyone wished to testify in favor of the application.

The Clerk administered the oath to John Jacox, applicant.

In response to a question asked by Heier, Jacox stated at the time he completed the application his wife had not been convicted of the Driving While Intoxicated (DWI) offense so he didn't mark it on the application.

Steinman noted that Stanley Jacox has a felony criminal conviction for controlled substances in 1984 which would be a cause for denial of the application.

In response to a question asked by Diane Staab, Deputy County Attorney, Jacox stated it is a corporation which is applying for the license.

Staab explained, under Statute 53-125.10, that if a corporation makes application and any one individual owns more than 25 percent of the stock, the corporation would be ineligible to receive the license, however, in the application for liquor license from Jacox Reinsch Inc. the individual(s) owns 25 percent of the stock and the statute would not apply.

Hudkins asked Jacox if he intends to manage the business.

Jacox stated that he will manage the business and oversee everything.

Staab asked what role Jacox's spouse will hold in operating the business.

Jacox responded that there is the possibility his wife would be working at the convenience store, however, she would probably not be managing any part of the business.

The Chair asked if anyone else wished to provide testimony.

No one appeared and the public hearing was closed.

The Chair noted action will be taken on Tuesday, June 8, 1999.

5) **OLD BUSINESS:**

- A. Comprehensive Plan Amendment 27b, 1998 Comprehensive Plan Annual Review, requested by Peter Katt for Steve Champoux, to revise the Land Use Plan to change 124 acres from Agricultural to Low Density Residential at the northwest corner of 134<sup>th</sup> and "A" Streets in Lancaster County, Nebraska. (1998937) (19991077)**
- B. County Change of Zone 147, from "AG" Agricultural to "AGR" Agricultural Residential, requested by Peter Katt for Steve Champoux, on property located at the northwest corner of 134<sup>th</sup> and "A" Streets in Lancaster County, Nebraska. (1998938) (19991078)**

Peter Katt, attorney representing Steve Champoux, appeared and requested that both the Comprehensive Plan Amendment 27b and County Change of Zone 147 be placed back on pending.

He stated he feels the original reasons for placing the items on pending remain valid. Katt stated those reasons are still unanswered issues with regard to what the County will do with its long range plans for acreages.

The two key issues, Katt said, for placing the items on pending were the Three-Mile Task Force Committee and the east beltway.

Katt stated he feels there is a need for policy determination to be made on how to satisfy the acreage demand in the County.

Steinman said there is another issue which the Board needs to be concerned about and that is that the area is located within the Stevens Creek Watershed.

Campbell stated she feels they need the Stevens Creek report before they can consider Comprehensive Plan Amendment 27b and Change of Zone 147. She explained that they had hoped to move from the Growth on the Fringe Committee to acreages within the three-mile jurisdiction and then acreages outside the three-mile jurisdiction, however, the Fringe Committee is stalled on how growth will take place on the fringe.

**MOTION:** Steinman moved and Hudkins seconded to place Comprehensive Plan Amendment 27b, 1998 Comprehensive Plan Annual Review, requested by Peter Katt for Steve Champoux, to revise the Land Use Plan to change 124 acres from Agricultural to Low Density Residential at the northwest corner of 134<sup>th</sup> and "A" Streets in Lancaster County, Nebraska and County Change of Zone 147, from "AG" Agricultural to "AGR" Agricultural Residential, requested by Peter Katt for Steve Champoux, on property located at the northwest corner of 134<sup>th</sup> and "A" Streets in Lancaster County, Nebraska on pending until the Stevens Creek Subarea study is completed and presented to the County Board. On call Campbell, Steinman, Workman, Heier and Hudkins voted aye. Motion carried.

6) **NEW BUSINESS:**

**A. An application for a Special Designated License from The Cornhusker to hold a 25<sup>th</sup> Anniversary Party at Kawasaki Motors, located at 6600 NW 27<sup>th</sup> Street, on Friday, June 11, 1999 from 11 a.m. to 1 a.m. (19991032) (19991050) (19991055)**

**MOTION:** Hudkins moved and Heier seconded approval of the application for a Special Designated License from The Cornhusker. On call Heier, Workman, Steinman, Campbell and Hudkins voted aye. Motion carried.

**B. An interlocal agreement with the City of Lincoln for the County to improve Yankee Hill Road from 14<sup>th</sup> Street to 27<sup>th</sup> Street. (19991056)**

**MOTION:** Workman moved and Heier seconded approval. On call Steinman, Heier, Workman, Campbell and Hudkins voted aye. Motion carried.

**C. An agreement with Brandt Excavating, in the amount of \$25,180, for channel protection at Bridge A-151, Little Salt Road. (19991057)**

**MOTION:** Steinman moved and Heier seconded approval. On call Workman, Campbell, Hudkins, Steinman and Heier voted aye. Motion carried.

**D. An agreement with Theisen Construction, Inc, in the amount of \$10,730, for repair of County Bridge V-62, Southwest 86<sup>th</sup> Street. (19991058)**

**MOTION:** Steinman moved and Heier seconded approval. On call Hudkins, Workman, Heier, Campbell and Steinman voted aye. Motion carried.

**E. An agreement with Theisen Construction, Inc, in the amount of \$11,060.60, for repair of County Bridge A-58, North 112<sup>th</sup> Street. (19991059)**

**MOTION:** Steinman moved and Heier seconded approval. On call Campbell, Heier, Steinman, Workman and Hudkins voted aye. Motion carried.

**F. A three year agreement with J & H Marsh & McLennan, Inc for benefits consulting services, in the amount of \$7,833 for the first year. (19991060)**

**MOTION:** Hudkins moved and Workman seconded approval. On call Hudkins, Campbell, Steinman, Heier and Workman voted aye. Motion carried.

**G. A contract with White Glove Janitorial, in the amount of \$9,900, with two, one year renewal options, for cleaning services at the County Engineer's facility, beginning July 1, 1999 and ending June 30, 2000. (19991068)**

**MOTION:** Steinman moved and Workman seconded approval. On call Campbell, Hudkins, Heier, Workman and Steinman voted aye. Motion carried.

**H. An agreement with National Bank of Commerce for electronic fund transfer services on behalf of the Clerk of the District Court. (19991040)**

**MOTION:** Workman moved and Steinman seconded approval. On call Heier, Campbell, Steinman, Hudkins and Workman voted aye. Motion carried.

**I. An agreement with National Bank of Commerce for cash management services software at fees listed in the attached schedule. (19991041)**

**MOTION:** Hudkins moved and Steinman seconded approval. On call Steinman, Workman, Heier, Campbell and Hudkins voted aye. Motion carried.

**J. An addendum extending the term of an agreement with Cornhusker Place for renovation to the facility, for an additional one year period, ending June 30, 2000. (19991061)**

**MOTION:** Steinman moved and Heier seconded approval. On call Workman, Hudkins, Campbell, Steinman and Heier voted aye. Motion carried.

**K. A disbursement from the Lancaster County Leasing Corporation Renewal and Replacement Fund to Husker Electric Supply Company, in the amount of \$17,061.74, for light fixtures, to Sheppard's Business Interiors, Inc, in the amount of \$4,105.08, for 14 tables and to Lintex, in the amount of \$464.80, for four cart covers for Lancaster Manor. (19991026)**

**MOTION:** Hudkins moved and Workman seconded approval. On call Hudkins, Steinman, Workman, Heier and Campbell voted aye. Motion carried.

**L. Request from Mayor Don Wesley asking the Lancaster County Board of Commissioners to concur in the dismissal of Ron Todd as the Director of the City of Lincoln/Lancaster County Personnel Department. (1999995)**

Campbell explained that the City and County have a series of interlocal agreements and of the 26 joint departments most of them do have interlocals, including the Personnel Department.

In the interlocal with Personnel, she said, the County must concur with the City if they dismiss a director, primarily because the County has statutes which require there be a Personnel Director. Campbell stated it has been the practice between the City and the County that the administrating agency has the oversight, in terms of job performance, of that director.

Campbell stated Mayor Wesley contacted and notified her of his intent. She stated both she and Mayor Wesley spent a great amount of time discussing the process of the interlocal because of the importance of establishing a good relationship between the City and the County.

If the County Board should not concur with the dismissal, she said, the County would have 90 days to take separate action and would be severing the interlocal agreement.

**MOTION:** Steinman moved and Workman seconded to approve the request from Mayor Don Wesley and to concur with the dismissal of Ron Todd as the Director of the City of Lincoln/Lancaster County Personnel Department.

Kerry Eagan, Chief Administrative Officer, suggested the County Board authorize Kathy Campbell, Chair, to send a letter to Mayor Don Wesley incorporating the action taken regarding the dismissal of Ron Todd as Personnel Director.

Both the maker of the motion and the seconder agreed to include in the motion that the Chair be authorized to send a letter to Mayor Don Wesley incorporating the action taken regarding the dismissal of Ron Todd as Personnel Director.

**ROLL CALL:** Steinman, Workman, Campbell, Hudkins and Heier voted aye.  
Motion carried.

**M. Appointment of Alex Gonzalez to the Attention Center Community Advisory Committee, term to expire December 31, 2000. (19991031)**

**MOTION:** Steinman moved and Heier seconded approval. On call Heier, Workman, Hudkins, Campbell and Steinman voted aye. Motion carried.

**N. Reappointment of Mark Schorr to the Personnel Policy Board for a five year term.**

**MOTION:** Hudkins moved and Workman seconded approval. On call Campbell, Steinman, Workman, Heier and Hudkins voted aye. Motion carried.

- 7) **CONSENT ITEMS:** These are items of business that are routine and which are expected to be adopted without dissent. Any individual item may be removed for special discussion and consideration by a Commissioner or by any member of the public without prior notice. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners. These items are approval of:

**A. Maintenance agreements with the following:**

- \* **D & E Technical Services for six typewriters located in County Court, in the total amount of \$192, beginning May 9, 1999 and ending May 8, 2000 (19991069)**
- \* **D & E Technical Services for two typewriters located in the Sheriff's Office, in the amount of \$140, beginning June 6, 1999 and ending June 5, 2000 (19991072)**
- \* **Solutions for a photocopier (owned by the County) located in the District Court Adult Probation Office, in the amount of \$769.56, beginning May 18, 1999 and ending May 18, 2000 (19991070)**
- \* **Solutions for a photocopier (owned by the County) located in the Corrections Department, in the amount of \$480, beginning May 11, 1999 and ending May 11, 2000 (19991071)**
- \* **Government Technology Services Inc for five Sun micro computers for Geographic Information Systems (GIS) and software upgrades for the County Engineer, in the amount of \$6,816. (19991073)**

**B. Contracts relating to road improvements with the following:**

- \* **Wilber and Marilyn Manske on Little Salt Road near North 176<sup>th</sup> Street, in the amount of \$336.20 (19991053)**
- \* **Robert A and Shirley A Christiansen on Fletcher Avenue near North 98<sup>th</sup> Street, in the amount of \$67.50 (19991054)**
- \* **Dennis and Lorene Krei on Rock Creek Road near North 176<sup>th</sup> Street, in the amount of \$226.24 (19991074)**

**C. A six year lease agreement with Elmer E and Beverly Melichar for lease of real property on West "O" Street near Emerald, Nebraska, in the total amount of \$3,000, for the County Engineering Department to use as a stockpile site for road material. (19991039)**

**MOTION:** Steinman moved and Heier seconded approval of the Consent Items. On call Heier, Workman, Steinman, Campbell and Hudkins voted aye. Motion carried.

8) **ADJOURNMENT:**

By direction of the Chair, the Board of Commissioners meeting was adjourned.

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Bruce Medcalf  
County Clerk